REMARKS

Claims 1, 3, 5-9, 11, 13-15, 17 and 18 are pending in this application. By this Amendment, claims 1 and 9 are amended. No new matter is added. Claims 9, 11 and 13-15 are provisionally withdrawn from consideration as drawn to a non-elected group of claims. Reconsideration of the application in view of the above amendments and the following remarks is respectfully requested.

Entry of the amendments is proper under 37 CFR §1.116 because the amendments satisfy a requirement of form asserted in the previous Office Action. Entry of the amendments is thus respectfully requested.

The Office Action, on pages 2 and 3, rejects claim 1 under 35 U.S.C. §112, first and second paragraph, as allegedly failing to comply with the written description requirement and as allegedly being indefinite. Without conceding the propriety of these rejections, claim 1 is amended to obviate these rejections. Claim 9 is amended in similar manner. It should be noted that support for the amended claims 1 and 9 is provided in at least Fig. 7. With regard to the 35 U.S.C. §112, second paragraph, rejection, the assertion that the term "substantially" somehow renders the claims indefinite is unsupportable based on the applicable case law. Claim terms such as "generally," "essentially," and "substantially" have routinely been accepted as qualifiers to specific terms with which they are related without rendering the claims including these terms, in any manner, indefinite. In this regard, Applicants believe that the Office Action applies an improper standard for finding these terms to render the claims indefinite. Section 112, second paragraph, requires only that the terms, read in light of the specification, instruct those of ordinary skill in the art of the metes and bounds of the claims. The term "substantially at 90°" as recited in the claims meets the requirement of 35 U.S.C. §112, second paragraph.

Based on the amendment of claim 1, and the above discussion, reconsideration and withdrawal of the rejection of claim 1 under 35 U.S.C. §112, first and second paragraphs, are respectfully requested.

The Office Action rejects claims 1, 3, 5, 7 and 17 under 35 U.S.C. §103(a) as being unpatentable over U.S. Patent No. 6,264,848 to Belser et al. (hereinafter "Belser") in view of U.S. Patent No. 6,014,296 to Ichihara et al. (hereinafter "Ichihara"), U.S. Patent No. 5,472,566 to Swann et al. (hereinafter "Swann"), U.S. Patent No. 6,829,988 to George et al. (hereinafter "George") and U.S. Patent No. 6,228,562 to Kawanishi. The Office Action rejects claims 6, 8 and 18 under 35 U.S.C. §103(a) as being unpatentable over Belser, in view of Ichihara, Swann, George and Kawanishi in view of U.S. Patent No. 3,913,520 to Berg et al. (hereinafter "Berg"). These rejections are respectfully traversed.

The Office Action alleges that the combination of Belser, Ichihara, Swann, George and Kawanishi can reasonably be considered to have suggested the combination of all the features positively recited in independent claim 1. The analysis of the Office Action fails for at least the following reason.

This combination of applied references would not have suggested any feature that can reasonably be considered to correspond to the feature "the continuous recording layer processing step simultaneously processes the continuous recording layers on both surfaces of the object to be processed by ion beam etching with an incident angle of ion beams set substantially at 90 degrees with respect to the surfaces of the object to be processed," as is positively recited in independent claim 1, and recited in like manner in independent claim 9.

The Office Action alleges that Swann can be considered, in for example Figure 5, to teach a feature that the ion beams are substantially vertical to the surface of the object being processed. Swann teaches an ion beam milling apparatus used for milling a specimen to prepare a final specimen which is very thin and free from artifacts (Col. 1, lines 18-36).

Swann teaches that the disclosed ion beam milling apparatus has a specimen holder that permits two-sided milling at very low angles approaching zero degrees (see, e.g., Col. 1, lines 6-10 and Fig. 5). With reference again to Fig. 5, Swann teaches to increase the rate at which atoms are removed from the surface of the specimen, it is a common practice to mill the specimen at higher angles of from 15 degrees to 25 degrees when between the incident beam and the specimen surface (see Col. 1, lines 37-42). Fig. 5 of Swann shows the incident angle of the ion guns 36 with arrows 38. The incident angle of the ion guns 36 is inclined with respect to the surface of the specimen 10 (the object to be processed). The incident angle of the ion guns 36 in Swann is well displaced from 90 degrees with respect to the surface of the object to be processed. In this regard, Swann fails to disclose the ion beam etching with an incident angle of ion beams set substantially at 90 degrees with respect to the surface of the object to be processed as is possibly recited, among other features, in independent claims 1 and 9.

Claim 1, and in like manner claim 9, provide the following unexpected results as discussed in Applicants' disclosure. First, temperature distribution and balancing of stresses can be kept uniform on both the surfaces to suppress warping of the object to be processed because the continuous recording layers are processed simultaneously on both the surfaces. Second, the process temperature in the processing of the continuous recording layer is suppressed by employing ion beam etching, and therefore warping of the object to be processed and magnetic degradation of divided recording elements may also be suppressed. Third, the continuous recording layers may be processed in a fine pattern on both the surfaces while warping of the object to be processed is suppressed because an incident angle of the ion beams is set substantially at 90 degrees with respect to the surfaces of the object to be processed. These unexpected benefits are not recognized by the Swann reference, and would not have been predictable based on the teaching of the applied references.

Further, Belser, Ichihara, George and Kawanishi are conceded by the Office Action as not to suggest any feature that could be reasonably considered to correspond to the above-quoted feature in the claims that Swann would not have suggested. Finally, Berg fails to overcome the deficiencies as discussed above.

For at least the above reasons, to any extent that the references are even combinable in the manner suggested by the Office Action, a conclusion that Applicants do not concede, any permissible combination of the applied references cannot reasonably be considered to have suggested the combinations of all of the features positively recited in claim 1. Claims 3, 5-8, 17 and 18 also would not have been suggested by these references at least for the respective dependence of these claims on allowable independent claim 1, as discussed above, as well as for the separately patentable subject matter that each of these claims recites.

Accordingly, reconsideration and withdrawal of the rejections as enumerated in the Office Action are respectfully requested.

Further, as withdrawn claims 9, 11 and 13-15 recite subject matter in concordance with the discussion above, rejoinder and allowance of these claims are also respectfully requested.

In view of the foregoing, it is respectfully submitted that this application is in condition for allowance. Favorable reconsideration and prompt allowance of claims 1, 3, 5-9, 11, 13-15, 17 and 18 are earnestly solicited.

Should the Examiner believe that anything further would be desirable in order to place this application in even better condition for allowance, the Examiner is invited to contact the undersigned at the telephone number set forth below.

Respectfully submitted,

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